

**IN THE CLAIMS:**

1. (Currently Amended) A hydrophilic polyurethane foam dressing ~~for a wound filler, which is applied to a burn and a deep wound, comprising:~~

~~a hydrophilic foam comprising:~~

~~a plurality of open cells with a diameter of 50 to 400  $\mu\text{m}$ ; and~~

~~a plurality of pores with a diameter of 10 to 80  $\mu\text{m}$  composed of a plurality of open cells and pores, characterized in that said dressing is a filling type of foam dressing which is filled into the deep wound and then used as a wound filler and has a density of 0.1 to 0.32  $\text{g/cm}^3$ , the average diameter of said open cells is 80 to 400  $\mu\text{m}$  and the average diameter of said pores is 30 to 80  $\mu\text{m}$ .~~

2. (Canceled).

3. (Currently Amended) A method of manufacturing a hydrophilic polyurethane foam dressing for a wound filler, ~~which is applied to a burn and a deep wound, comprising:~~  
composed of a plurality of open cells and pores, including:

mixing and agitating 40 to 75 wt% polyurethane prepolymer, 15 to 45 wt% foaming agent, 5 to 35 wt% crosslinking agent, and 0.5 to 15 wt% additive containing a surfactant, a moisturizing agent, and a pigment;

injecting a resulting mixture into a mold; and

foaming the resulting mixture in the mold thereby having a density of 0.1 to 0.32  $\text{g/cm}^3$ , the average diameter of said open cells being 80 to 400 $\mu\text{m}$  and the average diameter of said pores being 30 to 80 $\mu\text{m}$ .